IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.126 OF 2005
AND
WRIT PETITION NO.131 OF 2005
AND
WRIT PETITION NO.132 OF 2005
AND
WRIT PETITION NO.141 OF 2005
AND
WRIT PETITION NO.144 OF 2005

Suresh Babulal Chouhan .. Petitioner.
V/s.
Commissioner of Income Tax,
Kolhapur & Others .. Respondents.

WRIT PETITION NO.127 OF 2005
AND
WRIT PETITION NO.129 OF 2005
AND
WRIT PETITION NO.130 OF 2005
AND
WRIT PETITION NO.135 OF 2005
AND
WRIT PETITION NO.136 OF 2005
AND
WRIT PETITION NO.146 OF 2005

Ashok Babulal Chouhan .. Petitioner.
V/s.
Commissioner of Income Tax,
Kolhapur & Others .. Respondents.

WRIT PETITION NO.128 OF 2005
AND
WRIT PETITION NO.134 OF 2005
AND
WRIT PETITION NO.137 OF 2005
AND
WRIT PETITION NO.139 OF 2005
AND
WRIT PETITION NO.140 OF 2005

Jaykumar Babulal Chouhan .. Petitioner.
V/s.
Commissioner of Income-tax,
Kolhapur & Others .. Respondents.

WRIT PETITION NO.133 OF 2005

Shaila Vijay Purohit .. Petitioner.
V/s.

Commissioner of Income-tax,
Kolhapur & Others .. Respondents.
Mr.M.K. Kulkarni for the petitioner.
Mr.A.S. Rao for the respondents.

CORAM : V.C. DAGA &
J.P. DEVADHAR, JJ.

DATED : 14TH MARCH, 2005.

P.C. :

Heard learned counsel for the petitioner. We have examined the reasons recorded by the Income Tax Officer, Ward 1(2), Kolhapur before invoking the power of reopening of the assessment under Section 148 of the Income-tax Act. The petitioner vide letter dated May 31, 2004 (Annexure 'B' at page 35) has stated that the returns already filed under Section 139(1) be treated as return filed pursuant to the notice issued under Section 148 of the Income-tax Act.

2. Although it is contended by the revenue that the reopening is based on the material gathered during the course of Survey action, it is the case of the petitioner that no such material was found during the course of survey action. In our opinion, it will be open to the petitioner to raise all objections for reopening the assessment, before the assessing officer and the assessing officer is bound to dispose off the said objections before proceeding further in

the matter.

3. In this view of the matter, the petitions are dismissed in limine with no order as to costs.

(V.C. DAGA, J.)

(J.P. DEVADHAR, J.)